

HC: Writ Not Maintainable Against Order Under Section 73 When Statutory Appeal Available

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REFER THE DECISION OF THE HON'BLE KARNATAKA HIGH COURT IN THE CASE OF

R.S. Enterprises v. Assistant Commissioner of Commercial Taxes - [2025] 175 taxmann.com 342 (Karnataka)

Facts of the Case:

Petitioner: R.S. Enterprises

The petitioner filed a writ petition challenging an order passed under Section 73(9) of the CGST Act, 2017.

Section 73 deals with demands and recovery of tax/ITC not involving fraud, misstatement, or suppression of facts.

The petitioner approached the High Court directly without availing the statutory appellate remedy under Section 107 of the CGST Act.

Hon'ble High Court Judgement:

The Karnataka High Court dismissed the writ petition, **holding it** not maintainable **since the** CGST Act provides an adequate alternative remedy of appeal **under** Section 107.

The Court emphasized that in tax matters, writ jurisdiction should be exercised sparingly, especially where no exceptional circumstances or violations of natural justice were shown.

The petitioner was granted liberty to avail the appellate remedy provided under the statute.